IN THE SPECIFICATION:

Please delete the paragraph identified below and replace it with the following replacement paragraph such that the replacement paragraph is shown immediately below with all changes (e.g., additions, deletions, modifications) included, pursuant to 37 C.F.R. 1.121(b)(1).

Delete the 2nd full paragraph on page 13 of the specification and replace it with the following paragraph:

As shown in Fig. 11, the recesses 210 do not extend through the entire thickness of the foam portion 204. Rather, the recesses 210 preferably extend only through the foam portion 204 for a distance of about between forty percent to ninety percent of the thickness of the foam portion. Of course, where the thickness of the foam portion 204 is reduced, such as toward the lateral edges of the bumper 200, the recesses do not extend so deep so as to reduce the structural integrity of the foam portion. Any suitable depth of recess 210 may be used depending upon the overall requirements and absolute dimensions of the components.

IN THE CLAIMS:

Please amend the claims as follows such that the claims are shown immediately below with all changes (e.g., additions, deletions, modifications) included, pursuant to 37 C.F.R. 1.121(c)(1)(i).

1. (once amended)   A bumper for mounting on a frame of a vehicle, the bumper comprising:

an elongated beam configured to be operatively mounted to the frame of the vehicle;

a foam portion extending along a portion of the beam;

a fascia surrounding the foam portion, the fascia and the foam portion operatively attached to the beam;

the foam portion having at least one recess formed therein, the at least one recess extending through a predetermined thickness of an inside portion of the foam portion; and

a non-metallic cylindrical cell matrix disposed in the at least one recess, and configured to absorb energy resulting from impact force applied to an external portion of the bumper, the cell matrix being removeably secured within the recess after formation of the foam portion.